

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

BARNABY B. AND LINDA K. JACOB,

Plaintiffs,

Case No. 11-CV-10202

vs.

HON. GEORGE CARAM STEEH

UNITED STATES OF AMERICA,

Defendant.

_____/

ORDER GRANTING DEFENDANT'S
MOTION FOR SUMMARY JUDGMENT [DOC. 13]

Plaintiffs, Barnaby and Linda Jacob, seek a refund of their federal income taxes totaling \$271,964, on their amended 2005 Form 1040, related to the Internal Revenue Service's disallowance of a casualty loss deduction in the amount of \$1,197,393 that plaintiffs assert was sustained in 2005. The case is before the court on defendant United States of America's motion for summary judgment. The court heard oral argument by counsel on December 8, 2011. Now, therefore, for the reasons stated on the record,

IT IS HEREBY ORDERED that defendant's motion for summary judgment is GRANTED and the case is DISMISSED.

It is so ordered.

Dated: December 8, 2011

s/George Caram Steeh
GEORGE CARAM STEEH
UNITED STATES DISTRICT JUDGE

CERTIFICATE OF SERVICE

Copies of this Order were served upon attorneys of record on
December 8, 2011, by electronic and/or ordinary mail.

s/Josephine Chaffee
Deputy Clerk